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Instructions for Farmland Assessments

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The contents of this publication are informational only and do not take the place of statutes, rules, or court decisions. For many topics covered in this publication, we have provided a reference to the Illinois Property Tax Code for further clarification or more detail. All of the sections and parts referenced can be found at 35 ILCS 200/1 et seq.

About this publication

Pub-122, Instructions for Farmland Assessments, is issued according to Section 10-115 of the Property Tax Code which states, "The Department shall issue guidelines and recommendations for the valuation of farmland to achieve equitable assessment within and between counties."

Definition of Land Use

Section 10-125 of the Property Tax Code identifies cropland, permanent pasture, other farmland, and wasteland as the four types of farmland and prescribes the method for assessing each. Law requires cropland, permanent pasture, and other farmland to be defined according to US Bureau of Census definitions. The following definitions comply with this requirement.

- **Cropland** includes all land from which crops were harvested or hay was cut; all land in orchards, citrus groves, vineyards, and nursery greenhouse crops; land in rotational pasture, and grazing land that could have been used for crops without additional improvements; land used for cover crops, legumes, and soil improvement grasses, but not harvested and not pastured; land on which crops failed; land in cultivated summer fallow; and, idle cropland.
- **Permanent pasture** includes any pastureland **except** woodland pasture and pasture qualifying under the Bureau of Census' cropland definition which includes rotational pasture and grazing land that could have been used for crops without additional improvements.
- **Other farmland** includes woodland pasture; woodland, including woodlots, timber tracts, cutover, and deforested land; and farm building lots other than homesites.
- **Wasteland** is that portion of a qualified farm tract that is not put into cropland, permanent pasture, or other farmland as the result of soil limitations and not as the result of a management decision.

Contents

Definition of Land Use	1
How is farmland assessed?	2
What are the adjustment factors?	2
What are the guidelines for alternative use?	3
Other guidelines	5
Assessment of Farmland	8
Individual soil weighting method	8
Table 1 Certified Values for 2012 Farmland Assessments	13
Table 2 Productivity of Illinois Soils	14
Table 3 Slope & Erosion Adjustment Table	35
Assessment of Farm Homesites and Rural Residential Land	36
Assessment of farm residences	36
Assessment of farm buildings	36
Farm building schedules	39
For information or forms	47

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